According to Article 130 of the Constitution, the Supreme Court shall sit in Delhi or in such other place or places, as the Chief Justice of India may, with the approval of the President, from time to time, appoint.

No proposal has been received from the Chief Justice of India in this regard. No action is contemplated by the Central Government till such a proposal is received.

Loan Sanctioned by World Bank for Second District Primary Education Project

945. SHRI SANATAN BISI: Will the Minister of FINANCE be pleased to state:

(a) the amount of loan sanctioned by the World Bank for the "Second District Primary Education Project"; and

(b) the details of the aims and objectives of the Scheme/Project?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) A credit of SDR 291.7 million (US $ 425.2 million) has been approved by International Development Association (World Bank) for the Second District Primary Education Project on June 6th, 1996. The agreement has been signed recently.

(b) The aims and objectives of the Project are to build national, state, district and sub-district level managerial and professional capacity for the sustainable development of primary education in the Project States, and, with respect to Project States and Project Districts, to decrease drop out rates of children from primary education, increase learning achievement of children receiving primary education, improve access of children to primary education, in particular for female students, schedule caste and tribal students and children with disabilities, and enhance community participation in primary education.

Income tax exemption as Applicable to Nagas and STs

946. SHRI SANJAY DALMIA: Will the Minister of FINANCE be pleased to state:

(a) the scope, nature and limit of Income Tax exemption applicable to Nagas and Scheduled Tribes on income from business; and

(b) whether Naga businessmen carrying out business through their branches in other parts of the country are liable to pay income tax though the principal place of their business remains in Nagaland?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) Under section 10 (26) of the Income Tax Act, 1961, income of Scheduled Tribes as defined in clause 25 of Article 366 of the Constitution, residing in any area specified in Part-I or Part-II of the Table appended to paragraph-20 of the Sixth Schedule to the Constitution or in the States of Arunchal Pradesh, Manipur, Mizoram, Nagaland and Tripura or in the areas covered by Notification No. TAD/R/35/50/109 dated the 23-02-1951, issued by the Governor of Assam under the Proviso to sub-clause (3) of the said paragraph-20 as it stood immediately before the commencement of the North-Eastern Area (Reorganisation) Act, 1971 (18 of 1971), is exempt if the source of such income is in these areas. This section does not prescribe any limit for exempting income.

(b) Business income attributable to the branches outside areas mentioned in Part (a) is not exempted U/S 10 (26) of the Income-tax Act, 1961, even though the principal place of business may be in Nagaland.